IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929

RP.No. 279 of 2007()

AGAINST THE JUDGEMENT/ORDER IN TRC.225/2002
.....

PETITIONER/APPELLANT

M/S.VEENERS AND LAMINATIONS (INDIA) LTD
USHA KIRON BUILDING,M.G.ROAD,KOCHI-11,REPRESENTED
BY ITS DIRECTOR DILIP JACOB.

BY ADV. SMT.K.LATHA

RESPONDENTS: RESPONDENT/RESPONDENT

THE STATE OF KERALA.

BY SPL.GOVT.PLEADER SRI.V.V. ASOKAN

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 22/03/2007, ALONG WITH RP NO. 287 OF 2007 THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M. JOSEPH, JJ.

R.P.NO. 279/2007 IN TRC NO. 225/2002
&
R.P.NO. 287/2007 IN TRC NO. 226/2002

Dated this the 22nd day of March, 2007

O R D E R

Ramachandran Nair,J.

These Review Petitions are filed on the ground that petitioner could not produce purchase bills as the same were not available. While disposing of the Tax Revision Cases, we directed the Officer to accept purchase bills and grant exemption from liability under Section 5A of the KGST Act to the extent of purchase bills produced for purchase of timber from Forest Depots. Counsel for the review petitioner has produced photocopies of treasury chalans which show collection of tax by the Forest Department while making sale of timber to the petitioner. We clarify that the Officer should consider the Treasury receipts produced by the petitioner and if purchases are proved as made on payment of sales tax, then exemption should be granted to the extent of

such purchases. Time limit provided for production of documents towards proof of payment of tax is also extended by one month from now.

R.Ps. are disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M. JOSEPH)
Judge.